

LITRG secures paper tax return concessions from HMRC

Briefings



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CIOT's Low Incomes Tax Reform Group (LITRG) has helped to secure an agreement from HMRC that paper tax returns downloaded and printed from [GOV.UK](https://gov.uk) for the 2022/23 tax year will continue to be accepted.

Earlier this year, HMRC decided to stop automatically sending out paper tax returns to many taxpayers. This decision was taken as part of HMRC's efforts to have more taxpayers interact with them digitally.

At the same time, the downloadable version of the SA100 (the main self-assessment tax return form) available on [GOV.UK](https://gov.uk) was changed to read 'for reference only', with HMRC suggesting that this version would not be accepted if sent in for processing.

It meant that, with limited exceptions, self assessment taxpayers wishing to file on paper would have to contact HMRC by telephone to order the form, rather than printing it themselves.

This situation created some difficulties, with some taxpayers not comprehending the new requirement until too late. With a three-week estimated time lag in receiving the paper return following a call to HMRC's order line, this meant that on the lead up to 31 October, some would-be paper filers were already too late to receive their SA100 and meet the deadline.

It also emerged that some taxpayers in categories that should have automatically received a paper tax return (such as those over 70, the visually impaired, religious ministers and non-UK taxpayers) had not received one. Some overseas UK taxpayers in particular had expressed concern that they had not received their paper return (in some cases due to unreliable local postal services) and would usually rely on being able to download the form directly from [GOV.UK](https://www.gov.uk).

The situation had been causing confusion, with seemingly contradictory responses from HMRC advisers on its community forums that downloaded forms could and could not be used.

With the paper tax return approaching, LITRG raised these concerns directly with HMRC and published a news article on its website with guidance for affected taxpayers (see tinyurl.com/45udmhy5).

Following the article's publication, LITRG technical officer Antonia Stokes was invited onto Radio 4's Money Box programme to discuss the situation. On the eve of the programme, and with HMRC invited onto the programme to respond, the tax authority confirmed that downloaded paper tax returns would be accepted, a situation greeted with relief by many concerned taxpayers.

Antonia commented: 'This confirmation provides reassurance for taxpayers filing for 2022/23. However, it does not necessarily mean that similar procedures will be put in place for future years.

'HMRC are keen to encourage taxpayers to deal with them online. This is an understandable, even laudable, aim. But it has to take adequate account of those who cannot engage with HMRC online, whether because they lack the capacity to use the internet generally or, as is the case with many of the people here, because HMRC's systems are not able to take account of their particular circumstances.'